

(Rev. May 2009)

Department of the Treasury
Internal Revenue Service

► Under Internal Revenue Code section 149(e)

Caution: If the issue price of the issue \$100,000 or more, use Form 8038-G

Part I Reporting AuthorityCheck box if Amended ☐

1. Issuer's name	2. Issuer's employer identification number
3. Number and street (or P.O. Box if mail is not delivered to street address)	Room/Suite
4. City, town, or post office, state, and ZIP code	5. Report number (For IRS Use Only)
6. Name and title of officer or legal representative whom the IRS may call for more information	7. Telephone number of officer or legal representative

Part II Description of Obligations Check if reporting: a single issue ☒ or a consolidated return ☐

8a. Issue price of obligation(s) (see instructions)	8a	
b. Issue date (single issue) or calendar year (consolidated) Enter date in mm/dd/yyyy format (for example, 01/01/2009) (see instructions) ► / /		
9. Amount of the reported obligation(s) on line 8a that is:		
a. For leases for Vehicles	9a	
b. For leases for office equipment	9b	
c. For leases for real property	9c	
d. For leases for other (see instructions)	9d	
e. For bank loans for vehicles	9e	
f. For bank loans for office equipment	9f	
g. For bank loans for real property	9g	
h. For Bank loans for other (see Instructions)	9h	
i. Used to refund prior issue(s)	9i	
j. Representing a loan from the proceeds of another tax-exempt obligation (for example, bond bank)	9j	
k. Other	9k	
10. If the issuer has designated any issue under section 265(b)(3)(B)(i)(III), (small issuer exceptions), check this box		<input type="checkbox"/>
11. If the issuer has elected to pay a penalty in lieu of arbitrage rebate, check this box (see instructions)		<input type="checkbox"/>
12. Vendor's or bank's name	PITNEY BOWES INC	<input type="checkbox"/>
13. Vendor's or bank's employer identification number:	06-0495050	

**Sign
Here**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Issuer's authorized representative

Date

Type or print name and title

**Paid
Preparer's
Use Only**Preparer's
signature

Date

Check if
Self-employed ☐

Preparer's SSN or PTIN

Firm's name (or
yours if self-employed),
address and ZIP code

EIN

Phone no. ()

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

Form 8038-GC is used by issuers of tax-exempt government obligations to provide the IRS with the information required by section 149(e) and to monitor the requirements of sections 141 through 150.

Who Must File

Issuers of tax exempt governmental obligations with issue prices of less than \$100,000 must file Form 8038-GC.

Issuers of tax exempt governmental obligation with an issue price of \$100,000 or more must file Form 8038-G, Information Return for Tax-Exempt Governmental Obligations.

Filing a separate return for a single issue. Issuers have the option to file a separate Form 8038-GC for any tax-exempt governmental obligation with an issue price of less than \$100,000.

An issuer of a tax exempt bond used to finance construction expenditures must file a separate Form 8038-GC for each issue to give notice to the IRS that

an election was made to pay a penalty in lieu of arbitrage rebate (see the line 11 instructions).

Filing a consolidated return for multiple issues. For all tax-exempt governmental obligations with issue prices of less than \$100,000 that are not reported on a separate Form 8038-GC, an issuer must file a consolidated information return including all such issues issued within the calendar year.

Thus, an issuer may file a separate Form 8038-GC for each of a number of small issues and report the remainder of small issues issued during the calendar year on one consolidated Form 8038-GC. However a separate Form 8038-GC must be filed to give the IRS notice of the election to pay a penalty in lieu of arbitrage rebate.

When To FileTo file a separate return for a single issue, file Form 8038-GC on or before the 15th day of the second calendar month after the close of the calendar quarter in which the issue is issued.To file a consolidated return for multiple issues, file Form 8038-GC on or before February 15th of the calendar year following the year in which the issue is issued.

Late filing. An issuer may be granted an extension of time to file Form 8038-GC under Section 3 of Rev.

Proc. 2002-48, 2002-2 C.B. 531, if it is determined that the failure to file on time is not due to willful neglect.

Type or print at the top of the form, "Requested for Relief under Section 3 of Rev. Proc. 2002-48." Attach to the Form 8038-GC a letter briefly stating why the form is not submitted to the IRS on time. Also indicate whether the obligation in question is under examination by the IRS. Do not submit copies of any bond documents, leases, or installment sale documents. See *Where To File* below.**Where To File**

File Form 8038-GC, and any attachments, with the Department of the Treasury, Internal Revenue Service Center, Ogden, UT 84201.

Other Forms That May Be Required

For rebating arbitrage (or paying a penalty in lieu of arbitrage rebate) to the Federal Government, use Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate. For private activity bonds, use Form 8038, Information Return for Tax-Exempt Private Activity Bond Issues.

**Form 8038-GC Receipt
Acknowledgement**

If you wish to request an acknowledgement receipt of this return by the IRS you must provide the following: